



**DEPARTMENT OF THE TREASURY  
WASHINGTON, DC 20220**

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Department of the Treasury  
2013-2014 Priority Guidance Plan

Joint Statement by:

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We are pleased to announce the release of the 2013–2014 Priority Guidance Plan.

In Notice 2013-22, we solicited suggestions from all interested parties, including taxpayers, tax practitioners, and industry groups. We recognize the importance of public input to formulate a Priority Guidance Plan that focuses resources on guidance items that are most important to taxpayers and tax administration.

The 2013–2014 Priority Guidance Plan contains 324 projects that are priorities for allocation of the resources of our offices during the twelve-month period from July 2013 through June 2014 (the plan year). The plan represents projects we intend to work on actively during the plan year and does not place any deadline on completion of projects. Projects on the 2013–2014 plan will provide guidance on a variety of issues important to individuals and businesses, including international taxation, health care, and implementation of legislative changes. Some projects that were on the 2012-2013 Priority Guidance Plan have not been included on the 2013-2014 plan because they are no longer considered priorities for purposes of allocating resources during the 2013-2014 plan year. Some of those projects may be considered for inclusion on a future Priority Guidance Plan.

In addition to the items on the 2013–2014 plan, the Appendix lists the more routine guidance that is generally published each year.

transportation excise tax under §4261 to the purchase of mileage awards.

5. Final regulations under §4481 (as amended by the American Jobs Creation Act of 2004) related to electronic filing of highway use tax returns and the proration of tax when vehicles are sold.
6. Final regulations on the annual fee on branded prescription drug manufacturers and importers under §9008 of the ACA. Temporary and proposed regulations were published on August 8, 2011.
7. Notice providing annual deadlines for procedures relating to the annual fee on branded prescription drug manufacturers and importers under §9008 of the ACA.
8. Final regulations on the annual fee on health insurance providers under §9010 of the ACA. Proposed regulations were published on March 4, 2013.

#### **EXEMPT ORGANIZATIONS**

1. Revenue Procedures updating grantor and contributor reliance criteria under §§170 and 509.
2. Revenue Procedure to update Revenue Procedure 2011-33 for EO Select Check.
3. Guidance under §501(c)(4) relating to measurement of an organization's primary activity and whether it is operated primarily for the promotion of social welfare, including guidance relating to political campaign intervention.
4. Final regulations under §§501(r) and 6033 on additional requirements for charitable hospitals as added by §9007 of the ACA. Proposed regulations were published on June 26, 2012 and April 5, 2013.
5. Additional guidance on §509(a)(3) supporting organizations (SOs).
6. Guidance under §4941 regarding a private foundation's investment in a partnership in which disqualified persons are also partners.
7. Final regulations under §4944 on program-related investments. Proposed regulations were published on April 19, 2012.
8. Guidance regarding the new excise taxes on donor advised funds and fund management as added by §1231 of the Pension Protection Act of 2006.
9. Regulations under §§6011 and 6071 regarding the return and filing requirements for the §4959 excise tax for community health needs assessments failures by charitable hospitals as added by §9007 of the ACA.